

<b>General Information</b>	
Academic subject	Accounting
Degree course	Bachelor
Curriculum	Marketing and Business Communication
ECTS credits	10
Compulsory attendance	No
Language	Italiano

<b>Subject teacher</b>	Name Surname	Mail address	SSD
	Sabrina Spallini	sabrina.spallini@uniba.it	SECS-P/07

<b>ECTS credits details</b>			
Basic teaching activities	lectures	tutorials	seminars

<b>Class schedule</b>	
Period	1st Semester
Year	2017/2018
Type of class	

<b>Time management</b>	
Hours	70
Hours of lectures	60
Tutorials and lab	10

<b>Academic calendar</b>	
Class begins	18 <sup>th</sup> September
Class ends	19 <sup>th</sup> December

<b>Syllabus</b>	
Prerequisites/requirements	Specific skills and/or prerequisites are not required except those provided for enrolment in the first degree in Business Administration.
Expected learning outcomes	<p>Students should acquire basic skills in different types of business and the main management operations. They also need to understand the dynamics of formation of income statement and balance sheet related to accounting records.</p> <p>Students must be able to understand and to record business operations in the most appropriate manner. They must also apply the most correct valuation models to the different item of financial statement. On the other hand they must be able to connect the financial statement items to the accounting records.</p> <p>Students must know how to make judgements and reflections on the information provided by the accounting records and the financial statement. They must know the relationship between assets and liabilities and their connections with the income statement.</p> <p>Students must acquire the ability to use a technical language that enables them to communicate with clarity in a professional environment. In addition they should have the ability to operate with autonomy and responsibility in a workplace or in an educational activity.</p>

	<p>Students should understand innovative topics in both the educational and the professional field, combining theory and professional practice.</p>
<p>Course program</p>	<p><b>The subjects and companies' classifications.</b> Economic activity. The classification of companies . The company as a system. The relationships between the company and the environment.</p> <p><b>The business operations System:</b> The functional areas of the company.. Business operations. The production circuit.. The company's business cycles.. The internal and external management operations... Management areas.</p> <p><b>The structure of Balance Sheet:</b> Capital equation. Classification of assets according to the nature of the accounting items.. Classification of assets according to the financial criterion. Sources of funding: external and internal. Classification of liabilities according to the nature of the accounting items.. Classification of liabilities based on the financial criterion. The shareholders' equity.</p> <p><b>The determination of Income Statement:</b> The total income.. The operating income with the analytical procedure.. The operating income with the synthetic process.. The accrual principle.. The expenses matching principle . The revenues recognition principle. The relationship between income and assets. The minimum income, profit and value added</p> <p><b>The double entry method.</b></p> <p><b>The Corporate Accounting records during the period:</b> Purchases of goodsurchases of services. Labour costs. Purchase of fixed assets. Sales. Equity accounting. Funding and investment in financial assets</p> <p><b>The Corporate Accounting records at the end of the period:</b> Adjustments to accounts. The Income Statement accounts. The Balance Sheets accounts</p> <p><b>The role of regulation and Accounting Standards:</b> The valuation of tangible and intangible assets. The valuation of inventories. The valuation of loans. The valuation of accruals and deferrals. The valuation of debts</p> <p><b>Cost-Volume-Profit Relationship:</b> The basic of Cost-Volume-Profit Analysis.. Break-even and Target Profit Costing Analysis</p>
<p>Bibliography</p>	<p>S. Spallini – Corso di Ragioneria Generale, a.a. 2017/2018, McGraw-Hill Education (except the following paragraphs: 5.4; 8.4, 8.5, 8.8; 9.4; 11.5,11.6, 11.7, 11.8, 11.9; 16.7; 17.6; 24.3, 24.4, 24.5.)</p>

Teaching methods	Lectures, tutorials, seminars.
Assessment methods (indicate at least the type written, oral, other)	<p>Non Attending Students: Written without oral presentation.</p> <p>Attending students: During the course the students have two written tests, the first one at the end of October, the second one at the end of the course.</p> <p>The students that pass the first test on the first part of program with a minimum valuation of 18/30, can support the second test. If they do not, they must take the test on the whole program.</p> <p>The student will have a total valuation that is the average of the two tests.</p>
Evaluation criteria (Explain for each expected learning outcome what a student has to know, or is able to do, and how many levels of achievement there are.	The test is composed of two parts, in the first part the student's ability in recording the main business operations using the double entry method is verified. The aim of the second part is to test the student's ability in understanding the financial statement, accounts item and the different types of companies.
Further information	